



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

To: Superintendents, Finance Directors, Business Managers, and Treasurers

From: Office of School Finance

Re: Teacher Salary Data Reporting

Date: June 24, 2022

The purpose of this memo is to outline updates regarding recently passed legislation (SEA 331-2022) regarding teacher salaries. This guidance applies to Form 9 expenditures reported in July 2023 for the period of January 1 through June 30, 2023.

This memorandum includes three sections.

1. Salaries of full-time teachers employed by a cooperative.
2. Full-time Teacher Compensation Report.
3. Continued collection of data needed to track expenditures for full-time teachers.

## **1. Salaries of full-time teachers employed by a cooperative Effective July 1, 2022 for Form 9 financial data submission in January 2023**

For purposes of determining the funding floor and the 45% expenditure requirement, language was amended to require the Indiana Department of Education (IDOE) to include “the amount a school corporation expends for full-time teacher salaries shall include the amount the school corporation expends for participating in a special education or a career and technical education cooperative that is directly attributable to the salaries of full-time teachers employed by the cooperative, as determined by the department.” (See IC 20-28-9-27 and 28)

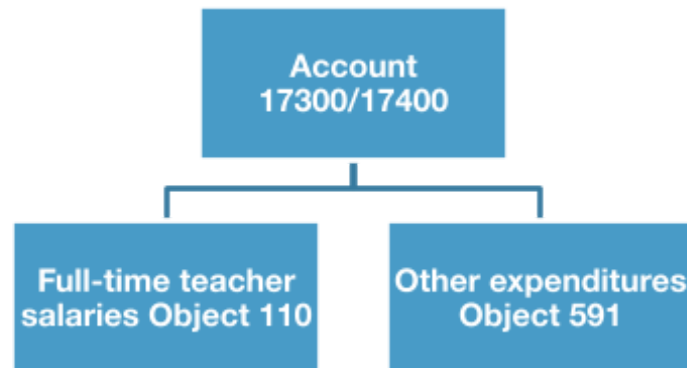
The language, which takes effect Friday, July 1, 2022, for the 2022-2023 school year will require school corporations to properly code expenditure amounts made to a cooperative to support any full-time teacher salaries employed by the cooperative. To accurately capture the expenditures associated with full-time teachers, the cooperative will need to provide school corporations with a proportionate break-down of full-time teacher salaries applicable to each school corporation using an agreed upon allocation method.

School corporations should report their proportionate expenditures for full-time teacher salaries using the accounts similar to the example in the table below.



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## 2. Full-Time Teacher Compensation Report

**First report date - Tuesday, November 1, 2022**

The law also included a new provision that requires IDOE to annually submit a report to the legislative council and the state budget committee that includes the following information:

- (1) The percent and amount each school corporation expended and the statewide percent and amount that each school corporation expended and the statewide total expended for full-time teacher salaries;
- (2) the percent and amount that each school corporation expended and statewide total expended for full-time teacher benefits, including health, dental, life insurance, and pension benefits;
- (3) whether the school corporation met the requirement set forth in subsection (a); and
- (4) whether the school corporation received a waiver.

The information is part of language regarding full-time teacher salary expenditures. (See 20-28-9-28). For the 2022-2023 school year, IDOE developed an excel template to capture the required data. The draft survey (below) requires separate reporting for state/local versus federal full-time teacher benefits. Separate reporting provides IDOE with a breakdown to accurately reflect the type of expenditures made. IDOE will use the survey information to prepare the report. In advance of its release, staff are working on descriptive information related to the survey. The survey window will open Friday, July 8, and close Friday, August 12. Officials will self-report benefit expenditures using an excel template provided by IDOE. IDOE will report expenditures for full-time teacher salaries using Form 9 financial data submitted during the period of July 1, 2021 through June 30, 2022.

Corp. Number	<input type="text"/>	
Corp. Name	<input type="text"/>	
Preparer name	<input type="text"/>	
Preparer email	<input type="text"/>	
Telephone number	<input type="text"/>	



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	<b>FY 2022</b>	
	Full-time teachers State and Local Funded	Full-time teachers Federal Funded
Social Security		
Severance/Early Retirement Pay		
Public Employees Retirement Fund		
Teacher Retirement Fund, Prior to 7-1-95		
Teacher Retirement Fund, After 7-1-95		
Public Employees Retirement Fund - Optional Contribution		
Teacher Retirement Fund - Optional Contribution		
Dental Insurance		
Vision Insurance		
Group Life Insurance		
Group Health Insurance		
Group Accident Insurance		
Other Group Insurance (Short Term Disability for example)		
Workers Compensation Insurance		
Unemployment Insurance		
Food Service Staff Meals Provided		
Tuition reimbursement		
Entertainment		
Local Retirement Contributions (401a, 403b, etc. for example)		
Health Savings Account Contributions		
Long Term Disability		
Other Benefits [identify:_____]		
Other Benefits [identify:_____]		
Other Benefits [identify:_____]		
Total		

The data must be reported by all school corporations. Charter schools are not required to submit the information. In lieu of annually self-reporting the data needed for the report, IDOE revisited expenditure, object, and subcategory codes found in the Chart of Accounts.



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### 3. Continued collection of data needed to track expenditures for full-time teachers

#### Chart of Account changes effective January 1, 2023 for Form 9 financial reporting in July 2023

To permanently gather expenditures for full-time teacher salaries and benefits, IDOE discussed the requirement with financial software vendors and a small group of school business managers and superintendents to analyze how best to collect the required data. After analysis and discussion, IDOE plans to request State Board of Accounts approval for modifications to the Chart of Accounts beginning January 1, 2023, to implement additional object codes and subcategories. The first required data collection using the new Chart of Accounts would be for the period of January 1, 2023, through June 30, 2023, which will be submitted to IDOE in July 2023.

#### Object Codes

The following list reflects object code changes effective January 1, 2023. The list covers salaries and benefits only. Object codes outside the range of 110-290 are unchanged. Red reflects object codes removed; peach reflects modified object codes, and green reflects new object codes.

Objects		
110	Certified Salaries	Modified
111	Salaries of Temporary Teachers	Removed
112	Salaries of Part-time Teachers	Removed
114	Salaries of Instructional Aides and Assistants	Removed
115	Board Members	Removed
116	Salaries of Long-term Substitute Teachers, Non-Certified	Removed
117	Salaries of Substitute Teachers, Certified	Removed
118	Salaries of Substitute Teachers, Non-Certified	Removed
119	Salaries of Long-term Substitute Teachers, Certified	Removed
120	NonCertified Salaries	Modified
121	Salaries of Other Certified Staff	Removed
125	Terminal Leave	Unchanged
130	Temporary Salaries	Unchanged
140	Overtime Salaries	Unchanged
141	Additional Compensation Awarded to a Majority of Teachers	Unchanged
142	Additional Compensation	Modified



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143	Additional Compensation Awarded to a Majority of Part-time Teachers	Removed
144	Additional Compensation Paid to Teachers	Removed
145	Additional Compensation Paid to Temporary Teachers	Removed
146	Additional Compensation Paid to Part-time Teachers	Removed
147	Additional Compensation Paid to Instructional Aides and Assistants	Removed
148	Additional Compensation Paid to Substitute Teachers	Removed
149	Additional Compensation Paid to Other Certified Staff	Removed
150	Additional Compensation Paid to Other Non-certified Staff	Removed
211	Social Security	Modified
212	Social Security - Certified	Removed
213	Severance/Early Retirement Pay	Unchanged
214	Public Employees Retirement Fund	Unchanged
215	Teacher Retirement Fund, Prior to 7-1-95	Unchanged
216	Teacher Retirement Fund, After 7-1-95	Unchanged
217	Public Employees Retirement Fund - Optional Contribution	Unchanged
218	Teacher Retirement Fund - Optional Contribution	Unchanged
219	Dental Insurance	New
220	Vision Insurance	New
221	Group Life Insurance	Unchanged
222	Group Health Insurance	Unchanged
223	Group Accident Insurance	Unchanged
224	Other Group Insurance	Unchanged
225	Workers Compensation Insurance	Unchanged
230	Unemployment Insurance	Unchanged
235	Food Service Staff Meals Provided	Unchanged
236	Tuition reimbursement	New
240	Entertainment	Unchanged
241	Local Retirement Contributions (401a, 403b, etc. for example)	New
242	Health Savings Account Contributions	New
243	Long Term Disability	New
275 - 290	Other Employee Benefits	Modified



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Object codes greater than 290 remain in place.

## Subcategories

Since subcategories play a role in the Annual ESSA Report, IDOE created two tables that allow for continued flexibility with ESSA federal reporting requirements. The first column covers instructional expenditures. Subcategories ending with an even number (i.e. 30) represent “instructional” expenditures while subcategories ending in an odd number (i.e. 31) represent “other instructional” expenditures. If expenditures are categorized as “other instruction,” those expenditures will appear in their own column in the Every Student Succeeds Act (ESSA) report so that schools can more easily communicate those expenditures to the public. The subcategory “Other Instruction” is not used for any other purpose except as a communication tool for the ESSA report.

Subcategories	
Regular	Other Instructional for ESSA report
30 Full-time teachers	31 Full-time teachers Other Instructional
32 Temporary teachers	33 Temporary teachers Other Instructional
34 Adjunct full-time teachers	35 Adjunct full-time teachers Other Instructional
36 Part-time teachers	37 Part-time teachers Other Instructional
38 Adjunct part-time teachers	39 Adjunct part-time teachers Other Instructional
50 Instructional aids and assistants	51 Instructional aids and assistants Other Instructional
52 Substitute teachers	53 Substitute teachers Other Instructional
54 Collective bargaining unit staff	55 Collective bargaining unit staff Other Instructional
58 Board members	
60 Corporation-level administrative professionals	
00 Other employees	01 Other employees Other Instructional

## Using new subcategories to code expenditures

The following table illustrates proper coding for various expenditures for a school corporation.

Examples	
fund.account.object.schoolid.subcategory	person
101.11300.110.1930.30	full time teacher salary
101.11300.211.1930.30	full time teacher social security
101.33400.141.1930.30	full time teacher (majority) additional compensation
101.33400.142.1930.30	full time teacher additional compensation for extracurricular duties
101.33400.130.1930.00	lay coach (classified staff)
101.11300.141.1930.30	stipend to majority of teachers
3750.11300.141.1930.30	TAG to full-time teachers
101.11300.142.1930.30	stipend to a few full-time teachers
101.11300.222.1930.30	group health to full-time teachers



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Object codes effective January 1, 2023, for reporting salaries and benefits of school corporation employees are:

Objects	
110	Certified Salaries
120	NonCertified Salaries
125	Terminal Leave
130	Temporary Salaries
140	Overtime Salaries
141	Additional Compensation Awarded to a Majority of Teachers
142	Additional Compensation
211	Social Security
213	Severance/Early Retirement Pay
214	Public Employees Retirement Fund
215	Teacher Retirement Fund, Prior to 7-1-95
216	Teacher Retirement Fund, After 7-1-95
217	Public Employees Retirement Fund - Optional Contribution
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219	Dental Insurance
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222	Group Health Insurance
223	Group Accident Insurance
224	Other Group Insurance (Short Term Disability for example)
225	Workers Compensation Insurance
230	Unemployment Insurance
235	Food Service Staff Meals Provided
236	Tuition reimbursement
240	Entertainment
241	Local Retirement Contributions (401a, 403b, etc. for example)
242	Health Savings Account Contributions
243	Long Term Disability
275 -	
290	Other Employee Benefits



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Please review the updated [Teacher Salary FAQ](#) for additional information on the minimum salary, funding floor, and expenditure requirements. If you have questions regarding this memorandum, please email us at [Schoolfinance@doe.in.gov](mailto:Schoolfinance@doe.in.gov).